

CAROLINE D. CIRAULO
Acting Assistant Attorney General

ALEXANDER STEVKO
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683, Ben Franklin Station
Washington, D.C. 20044-0683
Telephone: (202) 616-2380
Facsimile: (202) 307-0054
E-Mail: Alexander.stevko@usdoj.gov
Western.TaxCivil@usdoj.gov

JOHN S. LEONARDO
District of Arizona
United States Attorney
Of Counsel

Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF ARIZONA

UNITED STATES OF AMERICA,)	
)	Case No.
Petitioner,)	
)	DECLARATION OF REVENUE
v.)	OFFICER DEBORAH CONNORS
)	IN SUPPORT OF PETITION TO
RICHARD DRAKE,)	ENFORCE INTERNAL REVENUE
)	SERVICE SUMMONSES
Respondent.)	
_____)	

I, Deborah Connors, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am a duly commissioned revenue officer employed in the Small
Business/Self-Employed Division – Southwest Area of the office of the Area Director of
the Internal Revenue Service (“IRS”).

1 2. In my capacity as a revenue officer, I am conducting an investigation for
2 the collection of the assessed federal employment tax liabilities (Form 941) of Drake
3 Legal Group, PLC for tax periods ending June 30, 2012; March 31, 2014; June 30, 2014;
4 and December 31, 2014.

5 3. The respondent, Richard Drake, is an attorney residing in Phoenix, Arizona.
6 He is a member and statutory agent of Drake Legal Group, PLC.

7 4. I am authorized to issue IRS summonses pursuant to the authority of 26
8 U.S.C. § 7602, 26 C.F.R. § 301.7602-1, and IRS Delegation Order No. 25-1.
9

10 5. In accordance with 26 U.S.C § 7602, I issued an IRS summons to Mr.
11 Drake for the purpose of aiding my investigation into finding means of collecting Drake
12 Legal Group, PLC's federal tax liabilities for the tax periods at issue. The summons
13 directed Mr. Drake to appear before an IRS officer at 1818 East Southern Avenue, Suite
14 15A, Mesa, Arizona, 85204-5230 on August 5, 2015 to testify, and to produce for
15 examination books, papers, records, and other data relating to the collection of the tax
16 liabilities under investigation, as described in the summons. A copy of the summons is
17 attached as Exhibit A.

18 6. In accordance with 26 U.S.C. § 7603, I served the summons on June 23,
19 2015 by leaving an attested copy of the summons at Mr. Drake's last and usual place of
20 abode, as evidenced by the certificate of service included with Exhibit A.

21 7. On August 5, 2015, Mr. Drake failed to appear and comply with the
22 summons.
23

24 8. On September 2, 2015, I sent a letter to Mr. Drake by regular and certified
25 mail providing him with a second and final opportunity to comply with the summons

1 before enforcement proceedings commenced. The letter required him to comply with the
2 summons on September 21, 2015. A copy of the letter is attached as Exhibit B.

3 9. The certified letter was returned by the United States Post Office with the
4 notations of "unclaimed" and "unable to forward." The letter sent by regular mail has not
5 been returned as "undeliverable." A copy of the returned certified mail cover is attached
6 as Exhibit C.

7 10. Mr. Drake failed to appear on September 21, 2015, and his refusal to
8 comply with the summons continues to the date of this Declaration.

9 11. The documents and information demanded in the summons are not already
10 in the possession of the IRS.

11 12. All administrative steps required by the Internal Revenue Code for issuance
12 and service of the summons have been followed.

13 13. The documents and information demanded in the summons may be relevant
14 to assist in collecting the employment tax liabilities of Drake Legal Group, PLC, and they
15 are in Mr. Drake's possession and control.

16 14. There is no Justice Department referral, as defined by 26 U.S.C. §
17 7602(d)(2), in effect for Mr. Drake and Drake Legal Group, PLC.

18 I declare under the penalty of perjury that the foregoing is true and correct.

19 Executed this 19th day of October, 2015.

20
21
22 
23 DEBORAH CONNORS
24 Revenue Officer
25 Internal Revenue Services

EXHIBIT A



Summons

In the matter of DRAKE LEGAL GROUP PLC, 14500 N NORTHSIGHT BLVD STE 208, SCOTTSDALE, AZ 85260-3660

Internal Revenue Service (Division): SMALL BUSINESS/SELF EMPLOYED

Industry/Area (name or number): Small Business / Self Employed

Periods: Form 941 for the quarterly periods ending June 30, 2012, March 31, 2014, June 30, 2014 and December 31, 2014

The Commissioner of Internal Revenue

To: RICHARD DRAKE

At: 16411 N 39TH ST, PHOENIX, AZ 85032

You are hereby summoned and required to appear before DEBORAH CONNORS, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

SEE SUMMONS ATTACHMENT 1

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1818 E. SOUTHERN AVE # 15A, MS: 5102 - MES, MESA, AZ 85204 (480) 503-7226

Place and time for appearance at 1818 E. SOUTHERN AVE # 15A, MS: 5102 - MES, MESA, AZ 85204



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

on the 5th day of August, 2015 at 1:00 o'clock p m.

Issued under authority of the Internal Revenue Code this 23rd day of June, 2015

DEBORAH CONNORS

Signature of Issuing Officer

NA

Signature of Approving Officer (if applicable)

REVENUE OFFICER

Title

NA

Title

SUMMONS ATTACHMENT to Form 2039

This summons requires the production of records pertaining to Drake Legal Group PLC.

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or business name for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

1. Copies of all bank signature cards from all open and closed accounts from January 2013 through date of compliance with the summons.
2. Copies of bank statements for all checking and savings accounts, merchant accounts, money market accounts, from January 1, 2013 through date of compliance with the summons.
3. List of all Account/ Notes Receivables including Names, Address, phone number, status of account, amount due from January 2014 through date of compliance with the summons
4. Copies of bills or statements for monthly recurring expenses of utilities, rent, insurance, insurance premiums, credit card statements from January 1, 2015 through date of compliance with the summons.
5. List of all investment assets, including but not limited to: stocks, bonds, mutual funds, stock options and certificates of deposits from January 1, 2013 through date of compliance with the summons.
6. List of all available credit, including lines of credit and credit cards, include complete name, address, account number, credit limit, amount owed from January 1, 2014 through date of compliance with the summons.
7. Statements from lenders on loans, monthly payments, payoffs, and balances for all business assets from January 2012 to present. Include copies of all UCC financing statements and accountant's depreciation schedules from January 2011 through date of compliance with the summons
8. List of all real property and land contracts the business owns/ leases or rents from January 1, 2013 through date of compliance with the summons.
9. List all vehicles owned, leased and purchased, include boats, RV's, motorcycles, trailers, mobile homes etc from January 1, 2014 through date of compliance with the summons.

10. Provide list of all business equipment include all machinery, equipment, merchandise inventory and any other assets, include the Uniform Commercial Code (UCC Filings). Include asset description, date purchased, date sold, current fair market value, current loan balance, amount of the monthly payment, location of the asset and lien holder/ lessor name, address and phone number, from January 1, 2014 through date of compliance with the summons.

11. Profit and Loss statements for January 1, 2014 through date of compliance with the summons.

12. Complete list of all assets that are/was owned by Drake Legal Group PLC since January 1, 2014 to the date of compliance with the summons. If the asset has been sold, during this time, then provide copy of the Bill of Sale for that asset, including who purchased the asset, date of sale and amount paid for the asset.

13. Copies of all payroll records, payroll summaries from January 1, 2015 to date of compliance.

14. Copies of the Articles of Organization, any changes, amendments, corporate minutes from July 2008 through date of compliance with the summons.

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

10-23-2015

Time

12:30 pm

1. ☐

I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

**How
Summons
Was
Served**

2. ☒

I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Secured a foot for

3. ☐

I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature

[Handwritten Signature]

Title

Revenue Officer

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____

Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

**How
Notice
Was
Given**

☐

I gave notice by certified or registered mail to the last known address of the noticee.

☐

I gave notice by handing it to the noticee.

☐

I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).

☐

In the absence of a last known address of the noticee, I left the notice with the person summonsed.

☐

No notice is required.

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

Form 2039 (Rev. 10-2010)

EXHIBIT B



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF DIVISION COUNSEL
SMALL BUSINESS/SELF-EMPLOYED
 M/S 2200 PX
 4041 N. CENTRAL AVE., STE 112
 PHOENIX, ARIZONA 85012
 (602) 636-9600
 FAX: (602) 636-9601

SEP 02 2015

CC:SB:5:PNX:1:RLScotney
 GL-127108-15

Via Regular Mail, Certified Mail

Richard Drake
 16411 N. 39th St.
 Phoenix, AZ 85032

Dear Mr. Drake:

The Area Director of Internal Revenue has notified our office that you did not comply with the provisions of the Summons served on you on June 23, 2015. Under the terms of this Summons (copy enclosed), you were required to appear before Revenue Officer Deborah Connors on August 5, 2015.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are personally required to appear before Revenue Officer:

Name: Deborah Connors or her designee
 Date: Monday, September 21, 2015
 Time: 10:00 AM
 Address: 1818 E. Southern Ave., Ste. 15A
 MS 5102 MES
 Mesa, AZ 85204

U.S. Postal Service™	
CERTIFIED MAIL® RECEIPT	
Domestic Mail Only	
For delivery information, visit our website at www.usps.com ™	
OFFICIAL USE	
Certified Mail Fee	
Extra Services & Fees (check box, and fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
Postage	\$
Total Postage and Fees	\$
Sent To	Richard Drake
Sent At	16411 N. 39th St.
City/State	Phoenix, AZ 85032
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

7015 0640 0007 2127 9047


Postmark
Here

CC:SB:5:PNX:GL-127108-15

2

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Deborah Connors at (480) 503-7226.

Sincerely,



RACHAEL J. ZEPEDA
Associate Area Counsel
(SB/SE Area 5, Group 1)

Enclosures:

As stated

cc: Deborah Connors, Revenue Officer

EXHIBIT C

Internal Revenue Service
Office of Chief Counsel
Suite 112, M/S 2200PX
4041 N. Central Avenue
Phoenix, AZ 85012-5000

Official Business
Penalty for Private Use, \$300

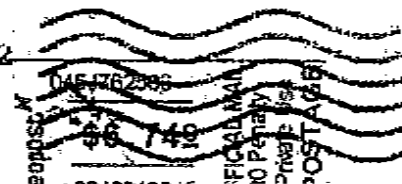
CERTIFIED MAIL



7015 0640 0007 2127 9047

Richard Drake
16411 N. 39th St.
Phoenix, AZ 85032

PHOENIX AZ 852
02 SEP 2015



Route
Undefined
Delivery Point
IRS Phoenix
PHXMS 2200

NL
32106

70150640000721279047



W10001X300

NIXIE

850 SE 1

RETURN TO SENDER
UNCLAIMED
UNABLE TO FORWARD

BC: 85012500099 *2214-09739-02-40



85012500099